

State of Arizona
Senate
Forty-eighth Legislature
First Regular Session
2007

SENATE BILL 1157

AN ACT

AMENDING TITLE 43, CHAPTER 2, ARIZONA REVISED STATUTES, BY ADDING ARTICLE 3;
RELATING TO TAXATION OF INCOME.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 43, chapter 2, Arizona Revised Statutes, is amended
3 by adding article 3, to read:

4 ARTICLE 3. MISCELLANEOUS PROVISIONS

5 43-241. Time for performance of acts

6 A. NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE OR TITLE 1, IF
7 THE LAST DAY FOR PERFORMING ANY ACT UNDER THIS TITLE FALLS ON A SATURDAY,
8 SUNDAY OR LEGAL HOLIDAY, THE ACT IS CONSIDERED TIMELY IF IT IS PERFORMED ON
9 THE NEXT DAY THAT IS NOT A SATURDAY, SUNDAY OR LEGAL HOLIDAY.

10 B. FOR THE PURPOSES OF THIS SECTION "LEGAL HOLIDAY" SHALL INCLUDE
11 HOLIDAYS SPECIFIED IN SECTION 1-301 AND HOLIDAYS DETERMINED BY THE UNITED
12 STATES SECRETARY OF THE TREASURY FOR THE PURPOSES OF SECTION 7503 OF THE
13 INTERNAL REVENUE CODE.

14 Sec. 2. Retroactivity

15 This act applies retroactively to acts due to be performed under title
16 43, Arizona Revised Statutes, beginning from and after December 31, 2006.

17 Sec. 3. Emergency

18 This act is an emergency measure that is necessary to preserve the
19 public peace, health or safety and is operative immediately as provided by
20 law.